



**CEMETERY AND FUNERAL BUREAU**  
 400 R STREET, SUITE 3080  
 SACRAMENTO, CA 95814  
 (916) 322-7737 Fax (916) 323-1890



## 2003 ENDOWMENT CARE FUND AND SPECIAL CARE FUND REPORT

**CERTIFICATE OF AUTHORITY (LICENSE) NUMBER:** COA \_\_\_\_\_

**CORPORATION NAME:** \_\_\_\_\_

**PHONE NUMBER:** (\_\_\_\_) \_\_\_\_\_

**MAILING ADDRESS:** \_\_\_\_\_

[For written correspondence]

**CEMETERY NAME:** \_\_\_\_\_

**PHONE NUMBER:** (\_\_\_\_) \_\_\_\_\_

**CEMETERY ADDRESS:** \_\_\_\_\_

[Cemetery's physical address]

**Reporting Period:** (check one)

☐ **Calendar Year – Beginning January 1, 2003 and ending December 31, 2003**

☐ **Fiscal Year – Beginning \_\_\_\_\_ and ending \_\_\_\_\_**

### IMPORTANT REPORTING INFORMATION

- FILING DATE** – If the reporting period is a calendar year, Business and Professions Code Section 9650(a) requires that this report be filed with the Cemetery and Funeral Bureau on or before June 1, 2004.
- FISCAL YEAR FILING DATE** – If prior approval has been received to file this report on a fiscal year basis, Business and Professions Code Section 9650(a) requires that this report be filed with the Cemetery and Funeral Bureau within five months after the close of the fiscal year end.
- AUDIT REPORT** – Business and Professions Code Section 9650(b) requires that an audit report upon the general purpose financial statements of the endowment care fund and special care fund accompany this report and be signed by the certified public accountant or public accountant that performed the audit.
- VERIFICATION** – Business and Professions Code Section 9650(b) requires that the president or vice president and at least one other officer of the cemetery corporation verify this report.
- LATE FILING PENALTY** – Any report postmarked after June 1, 2004 or more than five months after the close of the fiscal year end is considered late. **Reports filed late are subject to the late filing fine pursuant to Business and Professions Code Section 9650.4. Failure to file the report may result in disciplinary action by the Bureau.**

1. List all officers and directors of the cemetery corporation and include each individual's residence or business address and telephone numbers (not the cemetery corporation address and telephone number) where the individual can be contacted. **Attach additional pages if necessary.**

Name, Address, Telephone Number	Title
a. _____ _____ _____ _____	_____
b. _____ _____ _____ _____	_____
c. _____ _____ _____ _____	_____
d. _____ _____ _____ _____	_____
e. _____ _____ _____ _____	_____

2. Does more than one member of the board of trustees over the endowment care fund and special care fund(s) have a proprietary interest in the cemetery authority?

Yes \_\_\_\_\_ No \_\_\_\_\_

(a) If 2 is YES – Please explain.

3. List all members of the board of trustees over the endowment care fund and special care fund(s) and include each individual's residence or business address and telephone numbers (not the cemetery corporation address and telephone number) where the trustee can be contacted.  
**Attach additional pages if necessary.**

If the trustee over the trust fund(s) is a state or national bank authorized to engage in trust business, please provide the name, address, and telephone number of the bank and a contact person at the bank for any questions regarding the trust fund(s).

Name, Address, Telephone Number	Relationship to Cemetery	Trustee Over: ECF      SCF	
a. _____ _____ _____	_____ _____	<input type="checkbox"/>	<input type="checkbox"/>
b. _____ _____ _____	_____ _____	<input type="checkbox"/>	<input type="checkbox"/>
c. _____ _____ _____	_____ _____	<input type="checkbox"/>	<input type="checkbox"/>
d. _____ _____ _____	_____ _____	<input type="checkbox"/>	<input type="checkbox"/>
e. _____ _____ _____	_____ _____	<input type="checkbox"/>	<input type="checkbox"/>

4. What is the total amount of compensation paid to the board of trustees for this report period?

\$ \_\_\_\_\_

- (a) Does the total amount of compensation paid to the board of trustees exceed five percent of the net income derived from the trust funds?

Yes \_\_\_\_\_ No \_\_\_\_\_

- (b) If 4 (a) is YES – Please explain.

5. Has each member of the board of trustees signed an acknowledgment of understanding regarding his or her role and responsibility as a trustee for managing the endowment care fund and special care fund(s)?

Yes \_\_\_\_\_ No \_\_\_\_\_

6. Does the cemetery authority have fidelity bond coverage executed by an admitted surety insurer in the amount of \$50,000 guaranteeing payment to each endowment care fund and special care fund for any monetary loss incurred by the trust funds for acts of fraud or dishonesty by the trustee or trustees?

Yes \_\_\_\_\_ No \_\_\_\_\_

(a) If 6 is YES – Give evidence of the fidelity bond coverage. Evidence should include:

- Bond Number or Policy Number: \_\_\_\_\_
- Name of Insurance Carrier: \_\_\_\_\_
- Effective dates for the Insurance Policy: \_\_\_\_\_
- Maximum Amount of Coverage per Loss: \_\_\_\_\_

(b) If 6 is NO – Is the trustee over the endowment care fund and/or special care fund(s) a state or national bank authorized to engage in trust business pursuant to the California Financial Code?

Yes \_\_\_\_\_ No \_\_\_\_\_

7. List the location within the State of California where the books, accounts and records of the trust fund(s) are maintained and available for inspection.

Name: \_\_\_\_\_ Telephone: \_\_\_\_\_

Name of Entity or Location: \_\_\_\_\_

Address: \_\_\_\_\_

City/Zip: \_\_\_\_\_, California \_\_\_\_\_ County: \_\_\_\_\_

8. List the name, address and phone number of the certified public accountant or public accountant that performed the audit upon the trust fund(s) for this reporting period.

Name: \_\_\_\_\_ Telephone: \_\_\_\_\_

Address: \_\_\_\_\_

City/State/Zip: \_\_\_\_\_

9. List the authorized contact person for any questions regarding this report.

Name: \_\_\_\_\_ Telephone: \_\_\_\_\_

10. Does the cemetery authority also hold a funeral establishment license?

Yes \_\_\_\_\_ No \_\_\_\_\_

(a) If 10 is YES – List the funeral establishment name(s) and license number(s)

**Attach additional pages if necessary.**

11. Does the cemetery authority also hold a crematory license?

Yes \_\_\_\_\_ No \_\_\_\_\_

(a) If 11 is YES – List the crematory name(s) and crematory license numbers(s).

**Attach additional pages if necessary.**

12. Does the cemetery authority maintain a nonendowment care section?

Yes \_\_\_\_\_ No \_\_\_\_\_

13. Does the cemetery authority presently engage in the sale of nonendowment care interment property?

Yes \_\_\_\_\_ No \_\_\_\_\_ Not Applicable \_\_\_\_\_

14. Does the cemetery authority have the endowment care and/or nonendowment care signs posted as required by: Health and Safety Code Sections 8740, 8741 and 8743; and Title 16, California Code of Regulations Sections 2336 and 2337?

Yes \_\_\_\_\_ No \_\_\_\_\_

(a) If 14 is NO – Please explain.

15. Do all contracts, literature, etc. for the nonendowment care property contain the required disclosures required by Health and Safety Code Sections 8740 and 8744; and Title 16, California Code of Regulations Sections 2336 and 2337?

Yes \_\_\_\_\_ No \_\_\_\_\_ Not Applicable \_\_\_\_\_

(a) If 15 is NO – Please explain.

16. Are separate books and records maintained for the endowment care fund and is the endowment care fund kept separate and apart from all other cemetery funds as required by Health and Safety Code Section 8738.2?

Yes \_\_\_\_\_ No \_\_\_\_\_

(a) If 16 is NO – Please explain.

17. Has the income earned from the investment of the endowment care funds been used solely for the general care, maintenance, embellishment of the cemetery, reserve for losses and other expenses authorized by law?

Yes \_\_\_\_\_ No \_\_\_\_\_

18. Has the cemetery authority and/or trustees maintained a record of the **specific expenditures** upon which the income from the endowment care funds has been expended?  
Yes \_\_\_\_\_ No \_\_\_\_\_
19. Have the minimum contributions required by Health and Safety Code Section 8738 been deposited into the endowment care fund?  
Yes \_\_\_\_\_ No \_\_\_\_\_

(a) If 19 is NO – Please explain.

20. List the contribution rate(s) to the endowment care fund for the sale of interment space in the cemetery during the reporting period for this report. **Attach additional pages if necessary.**

Type of Interment Space	Deposit Rate
-------------------------	--------------

*Grave Space:* (List for each type i.e., standard grave, child grave, cremated remains burial, etc.)

_____	_____	per square foot
_____	_____	per square foot
_____	_____	per square foot
_____	_____	per square foot
_____	_____	per square foot

*Crypts:*

_____	_____	per crypt
_____	_____	per crypt
_____	_____	per crypt
_____	_____	per crypt

*Companion crypts:*

First crypt.....	_____	per crypt
Additional crypts .....	_____	per additional crypt

*Niches*..... \_\_\_\_\_ per niche

*Other* (list reason for other contributions):

_____	_____	per _____
_____	_____	per _____
_____	_____	per _____
_____	_____	per _____

21. Has the cemetery authority accepted any payments in advance of need for any services or commodities, other than interment property?

Yes \_\_\_\_\_ No \_\_\_\_\_

(a) If 21 is YES – Has all money collected in advance of need been deposited into a trust?

Yes \_\_\_\_\_ No \_\_\_\_\_

(b) If 21(a) is NO – Please explain.

22. Has the cemetery authority purchased any cemetery commodities for storage in advance of need?

Yes \_\_\_\_\_ No \_\_\_\_\_

(a) If 22 is YES – Does the cemetery authority maintain a written inventory of the commodities in storage?

Yes \_\_\_\_\_ No \_\_\_\_\_

23. Are all payments received for deposit into a special care fund placed into the custody of the trustee within thirty days after receipt?

Yes \_\_\_\_\_ No \_\_\_\_\_

(a) If 23 is NO – Please explain.

24. Has the cemetery authority and/or trustees maintained a record of the **specific expenditures** made from the special care fund(s)?

Yes \_\_\_\_\_ No \_\_\_\_\_

25. Has the principal and income of the special care fund(s) been used only for purposes consistent with the purpose for which the cemetery has been established?

Yes \_\_\_\_\_ No \_\_\_\_\_

26. Are any trust fund investments in default?

Yes \_\_\_\_\_ No \_\_\_\_\_

(a) If 26 is YES – Identify the investments that are in default.

27. Did trust fund investments realize any capital gains and/or losses during the current year?  
Yes \_\_\_\_\_ No \_\_\_\_\_

(a) If 27 is YES – Complete the schedule of capital gains and losses on page 15.

28. Has the cemetery authority and/or trustees commingled the money from the endowment care trust fund and the special care fund(s) for purposes of investment?  
Yes \_\_\_\_\_ No \_\_\_\_\_

(a) If 28 is YES – Does the cemetery authority have a record of the principal sum contributed from each respective trust fund to the commingled investment(s)?  
Yes \_\_\_\_\_ No \_\_\_\_\_

(b) If 28 is YES – Are the commingled funds limited to only those endowment care and special care funds created by irrevocable trust agreements?  
Yes \_\_\_\_\_ No \_\_\_\_\_

(c) If 28(b) is NO – Please explain. **Attach additional pages if necessary.**

(d) If 28 is YES – Describe the method used to allocate the income earned on the commingled investments to the endowment care fund and special care fund(s).

29. Has the cemetery authority entered into any transactions between the cemetery corporation or any corporate officer and the trustees over the endowment care fund and/or special care fund(s)?  
Yes \_\_\_\_\_ No \_\_\_\_\_

(a) If 29 is YES – Do any of the transactions effect the endowment care fund and/or special care fund(s)?  
Yes \_\_\_\_\_ No \_\_\_\_\_

(b) If 29 or 29(a) is YES – Attach a statement that identifies the dates, amounts, and a detailed description of the transactions.

**SCHEDULE OF INTERMENT SPACE SOLD FOR THE YEAR ENDED \_\_\_\_\_**

Total number of ground burial spaces sold \_\_\_\_\_

Total number of square feet of ground burial spaces sold \_\_\_\_\_ square feet

Total number of crypts sold \_\_\_\_\_

Total number of niches sold \_\_\_\_\_

## ENDOWMENT CARE FUND CORPUS

Initial deposit ..... \$ \_\_\_\_\_

### Grave space contributions deposited:

Accumulated balance forward from prior year ..... \$ \_\_\_\_\_

Current year deposits ..... \$ \_\_\_\_\_

Total deposits for grave space ..... \$ \_\_\_\_\_

### Crypt space contributions deposited:

Accumulated balance forward from prior year ..... \$ \_\_\_\_\_

Current year deposits ..... \$ \_\_\_\_\_

Total deposits for crypt space ..... \$ \_\_\_\_\_

### Niche space contributions deposited:

Accumulated balance forward from prior year ..... \$ \_\_\_\_\_

Current year deposits ..... \$ \_\_\_\_\_

Total deposits for niche space ..... \$ \_\_\_\_\_

### Other contributions deposited:

Accumulated balance forward from prior year ..... \$ \_\_\_\_\_

Current year deposits ..... \$ \_\_\_\_\_

Total deposits for other contributions ..... \$ \_\_\_\_\_

**Total corpus from initial deposit and contributions** ..... \$ \_\_\_\_\_

### Accumulated Capital Gains Realized:

Total net capital gains/(losses) since the establishment of the fund through 12/31/01 or previous fiscal year end that has been added to the fund corpus.

(This amount should be net of any capital gains previously set aside in the reserve for future maintenance and net of any losses applied against the reserve for losses.) ..... \$ \_\_\_\_\_

### Current Year Capital Gains/(Losses) Realized:

Capital gains for the current reporting year ..... \$ \_\_\_\_\_

Less: Capital losses not applied to the reserve for losses ..... (\$ \_\_\_\_\_)

Net current year capital gains/(losses) ..... \$ \_\_\_\_\_

Less: Amount of current year capital gain set aside in the reserve for future maintenance ..... (\$ \_\_\_\_\_)

Total current year net capital gains/(losses) added to fund corpus ..... \$ \_\_\_\_\_

**Total fund corpus from net capital gains/(losses)** ..... \$ \_\_\_\_\_

**Total corpus** (initial deposit, contributions and capital gains) ..... \$ \_\_\_\_\_

Reserve for losses ..... \$ \_\_\_\_\_

Reserve for future maintenance ..... \$ \_\_\_\_\_

Unexpended trust income ..... \$ \_\_\_\_\_

**Total endowment care fund corpus, reserves, and unexpended income** ..... \$ \_\_\_\_\_

**RECONCILIATION OF THE  
ENDOWMENT CARE FUND PER THIS REPORT TO THE  
AUDITED ENDOWMENT CARE FUND BALANCE**

Total endowment care fund corpus, reserves, and unexpended income ..... \$ \_\_\_\_\_  
(From page 9)

Add (Subtract) Reconciling Items:

Unrealized capital gains (losses) ..... \_\_\_\_\_

..... \_\_\_\_\_

..... \_\_\_\_\_

..... \_\_\_\_\_

..... \_\_\_\_\_

..... \_\_\_\_\_

..... \_\_\_\_\_

..... \_\_\_\_\_

..... \_\_\_\_\_

Endowment Care Fund balance per audited financial statements ..... \$ \_\_\_\_\_

**Attach additional pages if necessary.**

**ENDOWMENT CARE FUND  
RESERVE FOR LOSSES**

Beginning balance ..... \$ \_\_\_\_\_

Additions to the reserve for the current year ..... \$ \_\_\_\_\_

Total available reserve for losses..... \$ \_\_\_\_\_

Less: Capital losses realized..... \$ \_\_\_\_\_

**Total ending balance reserve for losses** (From page 9) ..... \$ \_\_\_\_\_

Explain the basis of the current year additions to the reserve for losses.

If losses are applied to the reserve, give a detailed description of the losses.  
**Attach additional pages if necessary.**

**ENDOWMENT CARE FUND  
RESERVE FOR FUTURE MAINTENANCE**

Beginning balance ..... \$ \_\_\_\_\_

Additions to the reserve for the current year ..... \$ \_\_\_\_\_

Total available reserve for future maintenance ..... \$ \_\_\_\_\_

Less: Current year reserve expended for maintenance ..... \$ \_\_\_\_\_

**Total ending balance reserve for future maintenance** (From page 9) ..... \$ \_\_\_\_\_

Has the cemetery authority maintained a record of the authorizations and the **specific expenditures** from the reserve for future maintenance?

Yes \_\_\_\_\_ No \_\_\_\_\_

## SPECIAL CARE FUND CORPUS

Flower Trust Fund(s).....	\$ _____
Special Lot Care, etc.....	\$ _____
Cremation Trust Fund(s) .....	\$ _____
Markers, Vaults, and Future Services Trust Fund(s).....	\$ _____
Other(s):	
_____ .....	\$ _____
_____ .....	\$ _____
_____ .....	\$ _____
<b>Total special care trust fund(s) corpus.....</b>	<b>\$ _____</b>

## SPECIAL CARE FUND RESERVE FOR LOSSES

Beginning balance .....	\$ _____
Additions to the reserve for the current year .....	\$ _____
Total available reserve for losses.....	\$ _____
Less: Capital losses realized.....	\$ _____
<b>Total ending balance reserve for losses .....</b>	<b>\$ _____</b>

Explain the basis of the current year additions to the reserve for losses.

If any losses are applied to the reserve, give a detailed description of the losses.  
**Attach additional pages if necessary.**

**CARE FUND**  
*(endowment care fund, special care fund, or commingled trust fund investments)*  
**INVESTMENTS**

Complete a separate schedule for each trust maintained by the cemetery authority. If the cemetery authority has commingled the endowment care and special care funds for investment, only one schedule is needed. **Attach additional pages if necessary.**

Description	Market Value	Cost Basis
_____	\$_____	\$_____
_____	\$_____	\$_____
_____	\$_____	\$_____
_____	\$_____	\$_____
_____	\$_____	\$_____
_____	\$_____	\$_____
_____	\$_____	\$_____
_____	\$_____	\$_____
<b>Total investments.....</b>	<b>\$_____</b>	<b>\$_____</b>

Net unrealized gain (loss):

Total market value	\$_____
Less: Total cost basis	(\$_____)
Net unrealized gain (loss)	\$_____

If any trust funds are commingled for investment, complete the following:

Amount of total net unrealized gain (loss) allocated to the endowment care fund.....\$\_\_\_\_\_

Amount of total net unrealized gain (loss) allocated to the special care fund(s).....\$\_\_\_\_\_

Describe the allocation basis:

## CORPUS AND INVESTMENT RECONCILIATION

Total endowment care fund corpus, reserves, and unexpended income (From page 9) \$ \_\_\_\_\_

Total special care trust fund(s) corpus (From page 12) ..... \$ \_\_\_\_\_

Total trust fund(s) corpus ..... \$ \_\_\_\_\_

Less: Total investments (From page 13)..... \$ \_\_\_\_\_

**Difference** ..... \$ \_\_\_\_\_

If there is a difference, please explain.

\_\_\_\_\_ **CARE FUND**  
*(endowment care fund, special care fund, or commingled trust fund investments)*  
**SCHEDULE OF REALIZED CAPITAL GAINS AND LOSSES**

Complete a separate schedule for each trust fund. If the cemetery authority has commingled the endowment care and special care funds for investment, only one schedule is needed. **Attach additional pages if necessary.**

Description of Investment	Date of Disposition	Amount Realized From Disposition	Cost Basis	Gain (Loss)
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____	\$ _____
Total net realized gain (loss) .....				\$ _____
Income tax effect.....				\$ _____
<b>Total net realized gain (loss) after income tax.....</b>				<b>\$ _____</b>

If any trust funds are commingled for investment, complete the following:

Amount of total net realized gain (loss) allocated to the endowment care fund.....\$ \_\_\_\_\_

Amount of total net realized gain (loss) allocated to the special care fund(s).....\$ \_\_\_\_\_

Describe the allocation basis:

**VERIFICATION of 2003 ENDOWMENT CARE FUND and  
SPECIAL CARE FUND REPORT**

I certify under penalty of perjury, under the laws of the State of California that I am a duly appointed, qualified and acting officer of the cemetery corporation and that the statements contained and answers given in this report, including all attachments thereto, are complete, true and correct to the best of my knowledge and belief.

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_  
(President or Vice President)

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_  
(Other Corporate Officer)

Date: \_\_\_\_\_

**FILING THE REPORT**

- The report must be postmarked on or before June 1, 2004 (fiscal year filers must file within five months after the close of the fiscal year).
- The report is not considered filed if it is not accompanied by the required audit report.
- The report is not considered filed if it is not verified above by the president or vice president and one other officer of the cemetery corporation.
- If the report is not filed by the required date, the cemetery authority is subject to a fine of \$400 per month. **Failure to file the report may result in disciplinary action by the Bureau.**

Mail the completed 2004 *Endowment Care Fund and Special Care Fund Report* along with the required audit report to:

**Cemetery and Funeral Bureau  
Annual Cemetery Trust Fund Reports  
400 R Street, Suite 3080  
Sacramento, CA 95814**